

(CONTINUED ON REVERSE SIDE)

INSTRUCTIONS FOR COMPLETION OF THE FORM

A claim may be filed in person, OR you can also mail the completed form to your nearest local Employment Security Department office. The following situations require filing a claim in person because of the need to complete additional documents:

- (a). If you have had Federal Military Service in the last 18 months, you must file your claim IN PERSON and you will need to provide a copy of your DD-214, Member 4. If you do not have a copy, the local office can complete a written request to the Branch of Service for another copy.
- (b). If you have worked in Federal Civilian Employment in the last 18 months, you must file your claim IN PERSON, and bring your SF-8 or SF-50 if one was issued. Also you may bring any proof of earnings (check stubs, W-2, etc.) for this Federal Employer if you have it so an affidavit of wages can be completed.

REGULATIONS ON FILING CLAIMS

An application for unemployment benefits will be effective with the week it is filed, either in person or by postmark if mailed. However, backdating of the claim to a prior week or weeks may be requested. The following Regulations apply when a claimant requests the claim be effective during a prior week.

As per **Regulation 14(b) (G)**: If it is determined by the Agency that a delay in filing of any claim was due to good cause, it may be considered to have been filed on a date no earlier than fourteen (14) days prior to the date of the claim, if filed in person, was received by the Agency or, if filed by mail, was postmarked.

As per **Regulation 14(b)(H)**: A claim based on partial unemployment shall be considered to have been filed on a date which will permit the claimant to claim a week of partial unemployment within fourteen (14) days of the date wages were paid for such partial unemployment. An individual shall be considered partially unemployed when he/she is working less than full time and wages payable to him/her are less than one hundred and forty percent (140%) of his/her weekly benefit amount.

SOCIAL SECURITY NUMBER REQUIREMENT/DISCLOSURE OF INFORMATION NOTICE

The Deficit Reduction Act of 1984 (P-L-98-369) makes it mandatory as a condition of eligibility, that every individual making a claim for unemployment compensation furnish his/her social security number. Your claim for benefits will not be processed unless you provide your social security number on, or for inclusion on, the claim form you file with this Agency. Your social security number is also mandated under authority of Sections 6011(a), 6050 B and 6109(a) of the Internal Revenue Code and will be used to report your unemployment compensations to the Internal Revenue Service as income that may be taxable. Information available from the files of the Arkansas Employment Security Department pertaining to wages or unemployment benefits may be requested for use in establishing or verifying eligibility or benefit amounts by public agencies under the Aid to Families with Dependent Children, Food Stamp, Medicaid, Supplemental Security Income, Social Security, Old Age and Survivors Insurance, Aid to the Blind and Aid to the Permanently and Totally Disabled Programs and to assist in the Administration of the Child Support and Enforcement of Paternity Programs.

INCOME TAX WITHHOLDING PROGRAM

Unemployment benefits are subject to Federal Income Taxes. Arkansas Employment Security Department offers claimants the option of having *10% of their weekly benefit amount deducted for payment of Federal Income Tax. If you choose to have income tax deducted, you will not be required to make a quarterly estimated tax payment on the income you receive from UI benefits. If you do not chose the weekly income tax deduction, you should consult the IRS, or the person who prepares your taxes, for instructions necessary to make your quarterly estimated tax payment. After you have made your original decision on your withholding status, you may change your decision one time during your benefit year. If you wish to make this change, contact your local office.

- * The 10% reduction will only be made after amounts are deducted and withheld for any UI overpayments, child support obligations, or any other amounts required to be deducted and withheld under ESD law. If, after these priority deductions have been made, there is not enough money left over to pay the income tax amount in full, then no income tax deduction will be made during that week.

LOCAL OFFICE ADDRESS